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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 29th June 1966

G.S.R. 1057.—In pursuance of rule 92-B of the Central Excise Rules, 1944, the General Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Company Law) No. 171/64-Central Excise, dated the 2nd November, 1964, namely:—

After the fourth proviso to the said notification, the following proviso shall be inserted, namely:—

"Provided also that for the period beginning with the 1st July, 1966, and ending with the 31st October, 1966, the rate of duty applicable to any type of centrifugal shall be two-thirds of the rate fixed for that type."

[No. 113/66.]

G.S.R. 1058.—In pursuance of rule 92-B of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Company Law) No. 172/64-Central Excises, dated the 2nd November, 1964, namely:—

After the fourth proviso to the said notification, the following proviso shall be inserted namely:—

"Provided also that for the period beginning with the 1st July, 1966, and ending with the 31st October, 1966, the rate of duty applicable to any type of centrifugal shall be two thirds of the rate fixed for that type."

[No. 114/66.]

G.S.R. 1059.—In exercise of the powers conferred by sub-rule (1) of rule 8 of Central Excise Rules, 1944, the Central Government hereby exempts sugar [falling under sub-item (1) of Item No. 1 of the First Schedule to the Central Excises and Salt Act, 1944, (1 of 1944)] produced during the period beginning from the 1st day of May, 1966 and ending with the 30th day of June, 1966, by sugar factories which were in operation in April, 1966 and continued crushing in May or continue to crush in May-June, 1966, which is in excess of the average production during May and June in the five sugar years from 1960-61 to 1964-65, from so much of duty as is in excess of 75 per cent of the duty leviable thereon;

Provided that—

(a) the average production shall be the simple average of the production (hereinafter called the base production) during May and June in the five sugar years 1960-61 to 1964-65 (hereinafter called the base years);

(b) where production in May and June in one or more sugar years among the five base years was nil or less than 2½ per cent of the peak production in one sugar year during the base years, the production in such year or years shall be ignored and the base production shall be the simple average of the production in May and June of the remaining years;

(c) where production in May and June in all the five base years was nil or was less than 2½ per cent of the peak production in one sugar year during the base years, the production in May and June, 1966 shall be treated as the excess production for the purpose of this notification:

Provided further that in no case the quantity of sugar in respect of which exemption from payment of excise duty specified above is granted shall exceed 50 per cent of the production in May and June, 1966.

2. In computing the production—

(a) *in base years,* the quantity shown in R.G.I. account maintained by the sugar factories shall be adopted;

(*b*) *in May and June,* 1966—

(i) sugar obtained from reprocessing sugar-house products left over in process at the end of 30th April, 1966, shall be taken into account;

(ii) any sugar obtained by reprocessing defective sugar or damaged sugar, or by refining gur or khandsari sugar or brown sugar, and, any sugar left over in the process in the sugar-house at the end of 30th day of June, 1966, shall not be taken into account.

3. For the purposes of this notification—

(1) "sugar year" means a period of 12 months commencing on the 1st day of November.

(2) "day" shall be the same as that adopted by the factory for maintaining the account of production in that factory in Form R.G.I.

[No. 115/66.]

T. C. SETH, Jt. Secy.

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